

Analysis of the Application of Value Added Tax Calculation and Reporting at PT. Darpadina Sumber Abadi (DSA) in 2022

Meiriska¹, Nasrulla², Siti Ayu Rosida³

Program Studi Akuntansi, Universitas Pertiwi, Indonesia

Article Info

Article history:

Received : 19 January 2024

Publish : 01 March 2024

Keywords:

Application

Calculation

Reporting

Taxes

Info Artikel

Article history:

Diterima : 19 Januari 2024

Publis : 01 Maret 2024

Abstract

This research aims to analyze the implementation of VAT calculations, deposits, reporting and recording at PT. Darpadina Sumber Abadi 2022 and its conformity with the Law on Harmonization of Tax Regulations (UU No.7 of 2021), Minister of Finance Regulation number 63/PMK.03/2021, and Minister of Finance Regulation number 63/PMK.03/2021 and also the principles applicable accounting. The analysis in this research uses qualitative methods with descriptive observations that collect and analyze the condition of subjects or objects in the form of institutions based on evidence and facts from research subjects. The data used consists of the 2022 Period VAT SPT, 2022 Input and Output Tax Invoices, and the 2022 Recording Journal. Calculation and reporting of PT Value Added Tax. Darpadina Sumber Abadi is in accordance with applicable laws. From the calculation results, PT Darpadina Sumber Abadi experienced an underpayment because the Output Tax was greater than the Input Tax. If there is an underpayment, PT Darpadina Sumber Abadi will make a deposit at the end of the following month.

Abstrak

Penelitian ini bertujuan untuk menganalisis pelaksanaan perhitungan, penyetoran, pelaporan, dan pencatatan PPN pada PT. Darpadina Sumber Abadi tahun 2022 serta kesesuaian-nya dengan UU Harmonisasi Peraturan Perpajakan (UU No.7 Tahun 2021), Peraturan Menteri Keuangan nomor 63/PMK.03/2021, dan Peraturan Menteri Keuangan nomor 63/PMK.03/2021 dan juga prinsip akuntansi yang berlaku. Analisis pada penelitian ini menggunakan metode kualitatif dengan observasi deskriptif yang mengumpulkan dan menganalisis keadaan subjek atau objek berupa lembaga berdasarkan bukti dan fakta dari subjek penelitian. Data yang digunakan terdiri dari SPT Masa PPN Tahun 2022, Faktur Pajak Masukan dan Keluaran Tahun 2022, dan Jurnal Pencatatan Tahun 2022. Perhitungan dan pelaporan Pajak Pertambahan Nilai PT. Darpadina Sumber Abadi sudah sesuai dengan Undang-Undang yang berlaku. Dari hasil perhitungan, PT.Darpadina Sumber Abadi mengalami kurang bayar dikarenakan Pajak Keluaran lebih besar daripada Pajak Masukan. Jika terjadi kurang bayar, PT.Darpadina Sumber Abadi akan melakukan penyetoran pada akhir bulan selanjutnya.

This is an open access article under the [Lisensi Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional](https://creativecommons.org/licenses/by-sa/4.0/)



Corresponding Author:

Meiriska,

Universitas Pertiwi,Indonesia

Email: meiriskaginting@gmail.com

1. INTRODUCTION

Tax is a mandatory contribution paid by the people or taxpayers to the state treasury based on law. Most of the main sources of state revenue are the taxation sector. Taxes are the main and largest source of state revenue in the APBN. Taxes are a very important source in meeting and supporting the needs of the country. Therefore, in order to make tax revenue a success, there needs to be awareness from various parties, especially taxpayers, to pay taxes [1]. Taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter performance) which can be directly demonstrated and which are used to pay for public expenses [2]. Or tax is a

mandatory contribution that is imposed on every taxpayer for the tax objects they own and the results are handed over to the government [2,3].

In Indonesia there are so many types of taxes which of course can increase state income and with so many types of taxes in Indonesia, one of which is Value Added Tax (VAT) which has replaced Sales Tax (VAT) since April 1985 which was established based on Law. -Law Number 8 of 1983 as amended by Law No. 42 of 2009 concerning Value Added Tax (VAT) and Sales Tax on Luxury Goods (PPnBM)[4]. Value Added Tax (VAT) is one of the taxes that contributes to State income which can be said to be large for the State [5], with the principle of Value Added Tax which is basically a consumption tax in the Customs Territory of the Unitary State of the Republic of Indonesia, the imposition of Value Added Tax is basically includes all deliveries of goods and services [6]. However, based on social, economic and cultural considerations, it is necessary to impose Value Added Tax on certain goods and services [7]. This is intended to encourage economic activity and social stability.

Problems that arise in calculating VAT at PT. Dharpadina Sumber Abadi is that there is billing data that must be revised and also re-corrected due to the length of the customer approval process which has an impact on the VAT calculation which will also experience improvements. Likewise, recording Input Tax and Output Tax is the difference between when providing taxable services and when making a tax invoice. At the time of delivery of taxable goods or taxable services, Value Added Tax (VAT) is already payable and according to the tax it has not been recognized because the Invoice has not been issued, but the company has considered it as income from the sale of the taxable service and recorded it as income.

The formulation of this problem is the initial step that is taken first to move to the discussion stage, the aim of which is to make the research more focused and achieve the specified targets. Every company or government agency often experiences problems. Based on the background of the problem that has been stated above, the author formulates and defines the problem in this research, namely, the application of calculating and reporting Value Added Tax at PT. Darpadhina Sumber Abadi (DSA). Based on this, the first problem formulation is; What is the application of VAT calculation and reporting for transportation services at PT. Darpadina Sumber Abadi is in accordance with the Tax Laws and Regulations; Second, how much Value Added Tax (VAT) is owed to PT. Darpadina Sumber Abadi (DSA); Third, how to deposit, report and record Value Added Tax (VAT) at PT. Darpadina Sumber Abadi. The purpose of this research is to find out how to apply the calculation, deposit, reporting and recording of Value Added Tax at PT. Darpadhina Sumber Abadi (DSA). Then to find out whether the implementation is in accordance with the provisions of the applicable law.

2. RESEARCH METHOD

The type of data used in the research is a qualitative method. Qualitative research methods include observation, interviews and document review. This qualitative method was used because of several considerations [8]. First, adapting qualitative methods is easier when dealing with plural realities, this method presents directly the nature of the relationship between researchers and respondents, and this method is more adaptable to many sharpening joint influences on the value patterns faced. Data collection techniques are the most strategic step in research, because the main aim of research is to obtain data [8]. The analysis techniques in this research are: 1. Collecting and compiling the information that has been obtained to obtain a general picture of the research object starting from the profile, organizational structure and activities. 2. Collect data in the form of documentation relating to VAT calculation data and PT reporting. Dharpadina Sumber

Abadi (DSA) which is related to research. 3. Analyze VAT reporting in accordance with the Tax Law. 4. Summarize the problems that occur through the results of the analysis to provide an overview and find out what causes the problems that occur in the company.

The following is the formula for calculating Value Added Tax (VAT) using the indirect method (Indirect Substraction Method): 1. Value Added Tax (VAT) payable according to this method is Output Tax (PK) minus Input Tax (PM). 2. Output Tax is Value Added Tax (VAT) collected by Taxable Entrepreneurs (PKP) at the time of submission of BKP or JKP or Output Tax = 11% x DPP (Selling or Replacement Price). 2. Input Tax is Value Added Tax (VAT) paid by Taxable Entrepreneurs (PKP) at the time of purchasing BKP, JKP Receipt or import of BKP or Input Tax = 11% x DPP (acquisition price, replacement price, import).

3. RESEARCH RESULTS AND DISCUSSION

PT. Dharpadina Sumber Abadi (DSA) is currently in the era of free trade with the concept of thinking about environmental management and preventing environmental damage, requiring role and support. The environmental management strategy designed by the Ministry of the Environment, namely (Reuse, Recovery, Recycle) is a preventive effort. In reducing the formation of waste at the source PT. Dharpadina Sumber Abadi takes part in minimizing risks to human health and safety as well as environmental damage. To fulfill this and as proof of PT. Dharpadina Sumber Abadi has participated and participated in the management of B3 waste, especially in the field of transporting and collecting hazardous and toxic waste (B3).

3.1. Research result

3.1.1 Analysis of Value Added Tax (VAT) Implementation Procedures

PT. Dharpadina Sumber Abadi (DSA) is a company that operates in the field of transportation, collection and storage services for B3 waste in the form of used lubricating oil, dirty oil and sludge that mixes oil. This company is registered at the South Kerawang Pratama Tax Office with Registered Certificate No: S-2522KT/WPJ.22/KP.1603/2021 PT. Dharpadina Sumber Abadi has a Taxpayer Identification Number (NPWP) namely 66,724,715.9-433,000. and has been registered with the administration of the Directorate General of Taxes as of March 21 2014 and has tax obligations.

PT. Dharpadina Sumber Abadi is a Tax Subject because it delivers Taxable Goods/Taxable Services which are subject to Value Added Tax (VAT) and has the obligation to collect Value Added Tax (VAT) when carrying out transactions for the Delivery of Taxable Goods and/Taxable Services and compensating for Value Added Tax in terms of Output Tax and Input Tax that can be credited, as well as reporting Value Added Tax calculations and submitting PT Periodic Value Added Tax Returns. Dharpadina Sumber Abadi (DSA) analyzes the implementation of Value Added Tax calculations by implementing the Rights and Obligations related to the application of Value Added Tax according to VAT Law no. 07 of 2021, namely:

1. Create a Tax Invoice in the e-Invoice application for each delivery of Taxable Goods and/or provision of Taxable Services.
2. Collect Value Added Tax of 11% (eleven percent) of the Basic Tax Imposition value and transactions for the delivery of Taxable Goods and provision of Taxable Services
3. Deposit the tax owed to the State Treasury no later than the end of each month following the end of the Tax Period.

4. Make Restitution or compensation for the next Tax period if an overpayment occurs.
5. Submit a Value Added Tax calculation report with a Periodic Tax Return within 30 (thirty) days after the end of the Tax Period.
6. Create documents for each Tax Invoice issued or created in e-Invoice.
7. Save a soft copy of the Tax Invoice in the document
8. Make bookkeeping and recording regarding the acquisition and delivery of Taxable Goods.

3.1.2 Analysis of Value Added Tax Calculations

1. Input Tax Evaluation

Input Tax is Value Added Tax (VAT) paid by taxable entrepreneurs due to the acquisition of taxable goods and/or taxable services [9]. Analysis of the acquisition of taxable goods that must be paid by a company or taxable entrepreneur if the company carries out a purchase transaction for taxable goods that is subject to value added tax [10]. Input Tax can be divided into two, namely Input Tax which can be credited and which cannot be credited. Purchasing is a business or activity carried out to procure goods, materials of the right quality and quantity available for operational activities during a certain period [11]. Purchasing is an effort to fulfill the need for goods or services required by the company and can be received on time with appropriate quality and a favorable price [11,12]. Purchasing is an important function in the successful operation of a company. This function is charged with the responsibility to obtain the quantity and quality of materials available when needed at prices in accordance with the prevailing prices.

At PT. Darpadina Sumber Abadi, purchases carried out for transportation and collection of B3 waste for management of Hazardous and Toxic Waste for the B3 Waste collection services business. The e-invoice 3.0 application makes things easier for taxpayers by automating filling in tax data in the e-invoice 3.0 application (currently only for input tax, PIB and for period VAT SPT). With this automation, it also reduces the risk of errors when filling in the VAT SPT period. In this latest system, there is an automatic purchase transaction synchronization feature to make it easier to draft tax invoices for purchases with transaction partners automatically without the need to enter data manually. Furthermore, through synchronization with the DJP which occurs every 01.00 in the morning, the system will create a draft tax invoice based on subsequent transactions and display it in the account. In this latest system, suppliers issue tax invoices at the end of December 2022 and this has an impact on the company's internal financial and tax planning, the calculations of which had previously been estimated. The following is data obtained from the company PT. Darpadina Sumber Abadi, especially data on goods receipts for 2022 from the company's input VAT details. Then it will be analyzed to see whether the company over or underpaid in calculating value added tax.

Table 1.PT. Input Tax Recapture Data. Darpadina

Masa Pajak 2022	DPP PM (Rp)	Pajak Masukan (Rp)	Jumlah (Rp)
Januari	137.771.455	13.771.455	151.542.910
Februari	54.925.000	5.492.500	60.417.500
Maret	74.624.940	7.462.494	82.087.434
April	49.931.818	5.492.500	55.424.318
Mei	49.931.818	5.492.500	55.424.318
Juni	211.688.073	23.285.688	234.973.761
Juli	3.225.000	354.750	3.579.750
Agustus	4.665.000	513.150	5.178.150
September	67.840.855	7.462.494	75.303.349
Oktober	4.665.000	513.150	5.178.150
November	49.931.818	5.492.500	55.424.318
Desember	7.890.000	867.900	8.757.900
Total	717.090.777	76.201.081	793.291.858

Source: PT. Recap Data. Darpadina Sumber Abadi 2022

From the table above you can see the number of purchase transactions and Input Tax carried out by PT. Darpadina Sumber Abadi for the period January to December 2022 is as follows:

- a. January Basics of Tax Imposition on PT purchase transactions. Darpadina Sumber Abadi amounting to Rp. 137,771,455 resulting in Input Tax of Rp. 13,771,455
- b. February Basic Tax Imposition on PT purchase transactions. Darpadina Sumber Abadi amounting to Rp. 54,925,000 resulting in Input Tax of Rp. 5,492,500.
- c. March Basic Tax Imposition on PT purchase transactions. Darpadina Sumber Abadi amounting to IDR 74,624,940 produces Input Tax of IDR 7,462,494
- d. In April, the basis for tax imposition on PT purchase transactions. Darpadina Sumber Abadi amounting to IDR 49,931,818 related to changes in April 2022 to the VAT rate of 11%, resulting in Input Tax of IDR 5,492,500
- e. In May, the basis for tax imposition on PT purchase transactions. Darpadina Sumber Abadi amounting to IDR 49,931,818 produces Input Tax of IDR 5,492,500
- f. June Basic Tax Imposition on PT purchase transactions. Darpadina Sumber Abadi amounting to IDR 211,688,073 produces Input Tax of IDR. 23,285,688
- g. July Basic Tax Imposition on PT purchase transactions. Darpadina Sumber Abadi amounting to IDR 3,225,000 produces Input Tax of IDR 354,750
- h. August Basics of Tax Imposition on PT purchase transactions. Darpadina Sumber Abadi amounting to IDR 4,665,000 produces Input Tax of IDR 513,150
- i. September Basic Tax Imposition on PT purchase transactions. Darpadina Sumber Abadi amounting to Rp. 67,840,855 resulting in Input Tax of Rp. 7,462,494

- j. October Basics of Tax Imposition on PT purchase transactions. Darpadina Sumber Abadi amounting to IDR 4,665,000 produces Input Tax of IDR. 513,150
- k. November Basic Tax Imposition on PT purchase transactions. Darpadina Sumber Abadi amounting to IDR 49,931,818 produces Input Tax of IDR. 5,492,500
- l. December Basic Tax Imposition on PT purchase transactions. Darpadina Sumber Abadi amounting to IDR 7,890,000 produces Input Tax of IDR. 867,900

It can be seen from Table 1 that the Input VAT calculation is carried out by PT. Darpadina Sumber Abadi that the total amount of purchases of goods and services to suppliers made by PT. Darpadina Sumber Abadi amounting to Rp. 793,291,858 which includes VAT, then the total tax base is IDR. 717,090,777 and produces a total Input Tax amount of Rp. 76,201,081

2. Output Tax Evaluation

Output Tax collected by the Company is Value Added Tax imposed on the delivery of Taxable Goods/Taxable Services related to activities carried out by the company [13]. In accordance with law number 42 of 2009, value added tax is regulated regarding output tax where output tax is made based on the tax invoice issued by the company [14]. PT. Darpadina Sumber Abadi creates a tax invoice for the transaction of delivery of Taxable Goods, where the delivery of Taxable Goods is subject to VAT of 11% (eleven percent) of the Tax Imposition Base. Sales carried out by PT. Darpadina Sumber Abadi in cash and credit. There are those who use a down payment and there are also those who don't use a down payment.

Table 2.PT. Output Tax Summary Data. Darpadina

Masa Pajak 2022	DPP PK (Rp)	Pajak Keluaran (Rp)	Jumlah (Rp)
Januari	148.054.050	14.805.405	162.859.455
Februari	49.351.350	4.935.135	54.286.485
Maret	98.702.700	9.870.270	108.572.970
April	44.864.864	4.935.135	49.799.999
Mei	89.729.727	9.870.270	99.599.997
Juni	89.729.727	9.870.270	99.599.997
Juli	89.729.727	9.870.270	99.599.997
Agustus	260.929.727	28.702.270	289.631.997
September	44.864.864	4.935.135	49.799.999
Oktober	89.729.727	9.870.270	99.599.997
November	134.594.591	14.805.405	149.399.996
Desember	89.729.727	9.870.270	99.599.997
Total	1.230.010.781	132.340.105	1.362.350.886

From the table above you can see the number of sales transactions and output taxes carried out by PT. Darpadina Sumber Abadi for the period January to December 2023 are as follows:

- a. January PT. Darpadina Sumber Abadi carried out a sales transaction of Rp. 148,054,050, resulting in an output tax of Rp. 14,805,405

- b. In February PT. Darpadina Sumber Abadi carried out a sales transaction of Rp. 49,351,350, resulting in an output tax of Rp. 4,935,135
- c. March PT. Darpadina Sumber Abadi carries out a sales transaction of IDR 98,702,700, resulting in an output tax of IDR 9,870,270
- d. In April, the basis for tax imposition on PT sales transactions. Darpadina Sumber Abadi amounting to IDR 44,864,864 related to changes in April 2022 to the VAT rate of 11%, resulting in an output tax of IDR 4,935,135
- e. In May PT. Darpadina Sumber Abadi carried out a sales transaction of IDR 89,729,727, resulting in an output tax of IDR. 9,870,270
- f. In June PT. Darpadina Sumber Abadi carried out a sales transaction of IDR 89,729,727, resulting in an output tax of IDR. 9,870,270
- g. July PT. Darpadina Sumber Abadi carried out a sales transaction of IDR 89,729,727, resulting in an output tax of IDR. 9,870,270
- h. In August PT. Darpadina Sumber Abadi carries out a sales transaction of IDR 260,929,727, resulting in an output tax of IDR 28,702,270
- i. In September PT. Darpadina Sumber Abadi carries out a sales transaction of IDR 44,864,864, resulting in an output tax of IDR 4,935,135
- j. In October PT. Darpadina Sumber Abadi carries out a sales transaction of IDR 89,729,727, resulting in an output tax of IDR 9,870,270
- k. November PT. Darpadina Sumber Abadi carried out a sales transaction amounting to IDR 134,594,591, resulting in an output tax of IDR 14,805,405
- l. December PT. Darpadina Sumber Abadi carried out a sales transaction of IDR 89,729,727, resulting in an output tax of IDR. 9,870,270

Table 2 Output VAT calculations carried out by PT. Darpadina Sumber Abadi shows that the total amount of company sales or income to buyers is IDR 1,362,350,886,- which includes VAT, so the total tax base is IDR 1,230,010,781,- and results in a total output tax of IDR 132,340,105, -

3.1.3 Analysis of Overpayment or Underpayment of Value Added Tax

Total Output Tax PT. Darpadina Sumber Abadi in 2022 is IDR. 132,340,105 while PT Input Tax. Darpadina Sumber Abadi in 2022 numbered 70,201,081. From these calculations, it can be seen that the company experienced underpayments in January, March, May August, October and December amounting to Rp. 35,181,619. From these calculations PT. Darpadina Sumber Abadi deposited an Underpayment of IDR 35,181,619 while there was Overpayment Compensation of IDR. 20,957,405 which is compensated for the next tax period. It can be seen in Table 3 below:

Table 3.Summary of Company Output Tax and Input Tax
Period January to December 2022

Masa Pajak 2022	Pajak Masukan	Kompensasi Kelebihan Masa Pajak Sebelumnya	Pajak Keluaran	Kurang/Lebih Bayar
Januari	13.771.455		14.805.405	1.033.950
Februari	5.492.500		4.935.135	(557.365)
Maret	7.462.494	(557.365)	9.870.270	1.850.411
April	5.492.500		4.935.135	(557.365)
Mei	5.492.500	(557.365)	9.870.270	3.820.405
Juni	23.285.688		9.870.270	(13.415.418)
Juli	354.750	(13.415.418)	9.870.270	(3.899.898)
Agustus	513.150	(3.899.898)	28.702.270	24.289.222
September	7.462.494		4.935.135	(2.527.359)
Oktober	513.150	(2.527.359)	9.870.270	6.829.761
Nopember	5.492.500		14.805.405	9.312.905
Desember	867.900		9.870.270	9.002.370
Total	76.201.081	(20.957.405)	132.340.105	35.181.619

Based on the results of the calculation of VAT payable shown in table 4.3, it can be seen that the amount of output tax of PT. Darpadina Sumber Abadi in 2022 is IDR 132,340,105 while PT Input Tax. Darpadina Sumber Abadi in 2022 amounts to IDR 76,201,081. From these calculations, it can be seen that the company experienced an underpayment of IDR 56,139,024. This shortage occurs because the company's output tax is greater than the input tax, which means that sales of goods at PT. Darpadina Sumber Abadi in 2022 is greater than the purchase of goods, with the company experiencing an underpayment in its tax calculations, which means that the sales activities carried out by PT. Darpadina Sumber Abadi runs smoothly. However, the company is obliged and must pay the VAT underpayment fee according to the nominal VAT calculation so that the company can still report its Tax Period Tax Return.

3.2. Discussion

Based on data from the analysis that has been carried out on the application of Value Added Tax accounting, several findings were found as follows:

1. PT. Darpadina Sumber Abadi records the number of purchase transactions in the Purchase book and the number of sales transactions is written in the sales book but there are no accounting records/journals for purchases (Input Tax) and sales accounting (Output Tax).
2. PT. Darpadina Sumber Abadi summarizes raw data every day in the form of transactions that occur but there is no journal/accounting record for all transactions.
3. PT. Darpadina Sumber Abadi has reported the tax owed in accordance with the law, namely by the end of the month of the next tax period
4. Tax Payment, PT. Darpadina Sumber Abadi there is a tax underpayment because the amount of output tax in the transaction is greater than the input tax.

- PT. Darpadina Sumber Abadi does not make its own financial reports but uses third party services. (Consultant) so that internally the company only prepares data that will be processed in financial reports such as sales recaps and purchase recaps along with cash books and bank books and accompanied by supporting data. All existing data has the status of raw data (data that must be processed).

From the results of the Value Added Tax calculations for June, July and August, there is a VAT Overpayment calculation for the June period of IDR. 13,415,418 around 32% and July amounted to Rp. 3,899,898 around 9%, while in August the Value Added Tax Underpayment amounted to Rp. 24,289,222 around 59%. This is caused by or has a big influence on the cash flow of the PT Company. Darpadina Sumber Abadi.

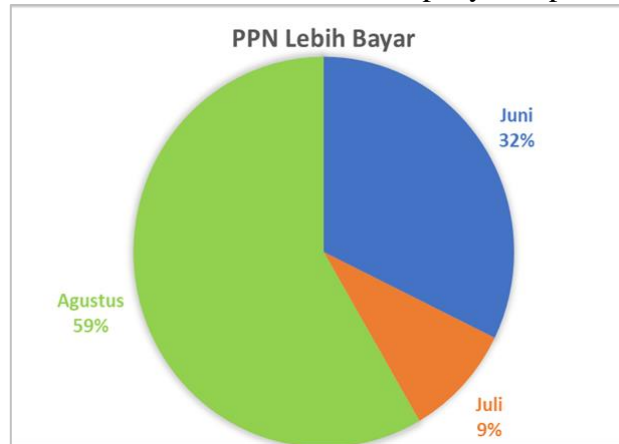


Figure 1.Added Tax calculation results

The company has an obligation to pay the amount of value added tax owed underpayment and/or overpayment which is deposited into the state treasury in each Value Added Tax (VAT) or, the overpayment can be compensated or restituted to the next tax period [15,16] . PT. Darpadina Sumber Abadi does not deposit Value Added Tax into the State Treasury. This happens because in a 1 (one) year tax period the amount of Input Tax is greater than the amount of Output Tax so that you pay more. Tax overpayment that occurred at PT. Darpadina Sumber Abadi in 2022 is compensated for the next tax period and at the end of the year a refund is made in accordance with the 1984 VAT Law Article 9 paragraph 4.

4. CONCLUSION

Based on the results of research regarding the analysis of the application of Value Added Tax to sales at PT. Darpadina SourceAbadi Kerawang. The following conclusions can be given, namely, the Value Added Tax (VAT) calculation carried out by PT. Darpadina Sumber Abadi is in accordance with applicable Tax laws. In PT. VAT calculations. Darpadina Sumber Abadi Kerawang in 2022 shows that companies experienced underpayments in the tax periods of January, March, May, August, October, November, December while companies experienced overpayments in February, April, June, July, September.

Application of Accounting at PT. Darpadina Sumber Abadi is not running/is not in accordance with the law. Recording every transaction that occurs is only a recap. For financial reports of PT. Darpadina Sumber Abadi uses third party services, namely financial consulting. Tax and financial administration staff send raw data which is summarized every day and sent to consultants at the beginning of the following month. The financial report prepared by the consultant will be provided to the Director at the end of the year.

Every process of calculating, depositing, reporting and recording PT Value Added Tax (VAT). Darpadina Sumber Abadi does not make deposits to the State Treasury. Because the tax owed is overpaid. Every PT. Value Added Tax reporting. Darpadina Sumber Abadi provides tax overpayment compensation for the next tax period. And at the end of the Tax Period, PT. Darpadina Sumber Abadi carries out tax overpayment compensation. PT Value Added Tax Reporting. Darpadina Sumber Abadi Kerawang has used electronic or online reporting. Judging from the evidence of deposits and reports which are in the form of electronic documents.

5. ACKNOWLEDGEMENT

Thank you to all parties who have been involved and provided moral and material support so that this scientific article could be completed on time. To the supervisor who always protected and guided me until the completion of scientific work in the form of this article. Then, colleagues, parents, family and all parties who cannot be mentioned one by one. Hopefully this scientific article will be useful for readers and future researchers.

6. BIBLIOGRAPHY

- [1] Anjarwi, A. W., & Kharisma, L. Pengaruh Jumlah Percepatan Restitusi Pajak Pertambahan Nilai Terhadap Penerimaan Pajak Pertambahan Nilai. *Jurnal Administrasi Bisnis*, 15, 121. 2021.
- [2] Dwikora H, M. *Perpajakan Indonesia*. Jakarta: Mitra Wacana Media. 2012
- [3] Jumaiyah, & Wahidullah, A. *Pajak Penghasilan*. Jepara: Lautan Pustaka. 2020.
- [4] Umar. R. *Undang Undang Harmonisasi Peraturan Perpajakan (HPP)*. Jakarta Timur: Sinar Grafika. 2022.
- [5] Dewi, S., Ilham, & Akrim, D. Tinjauan atas Kompensasi Kelebihan Pembayaran Pajak Pertambahan Nilai (PPN) pada PT Hastra Karya Persada. *Jurnal Pabean*, 3, 451-582. 2021.
- [6] Lalujan, C. R. Analisis Penerapan Pajak Pertambahan Nilai pada PT. Agung Utara Sakti Manado. *Jurnal EMBA*, 1, 140-149. 2013.
- [7] Mardiasmo. *Perpajakan*. Bulaksumur: Andi Yogyakarta. 2019.
- [8] Sugiyono. *Metode Penelitian Kualitatif*. Bandung: Alfabeta. 2010.
- [9] Rantung, Tirsani G;. Penerapan PPN Terhadap Penyerahan Kendaraan Bermotor Bekas Pada UD. Jaya Gemilang. *Jurnal EMBA*, 9, 1015-1020. 2021.
- [10] Nababan , N., Gameliel, H., & Datu, C. Evaluasi Perhitungan Pajak Penghasilan Pasal 21 atas Karyawan pada PT. Asuransi Ramayana TBK Cabang Manado . *Jurnal EMBA*, 1653-1660. 2022.
- [11] Solihhah, B., & Suryarini, T. *Perpajakan*. Semarang: UNNES PRESS. 2023.
- [12] Tuhuteru, G., Elim, I., & Mintalangi, S. Evaluasi Perhitungan, Penyetoran, dan Pelaporan Pajak Pertambahan Nilai pada CV. Rosi Prima Karya di Ambon. *Jurnal EMBA*, 9, 749-753. 2021.
- [13] Cindy R.E. Analisis Penerapan Pajak Pertambahan Nilai pada PT. Agung Utara Sakti Manado. *Jurnal EMBA*, 1, 140-149. 2013.
- [14] Romadhon, Desi Dwiyanti; Sukadana, Nyoman Ida Bagus;. Analisis Perhitungan, Penyetoran, Pelaporan, dan Pencatatan PPN pada PT.XX tahun 2021. *E-Jurnal Akuntansi TSM*, 511-524. 2023.
- [15] Hanryono, Nurfitriia, S. A., & Solissa, F. Analisis Akutansi Pajak Pertambahan Nilai (PPN) dan pengaruhnya terhadap penyusunan Laporan Keuangan . *Jurnal Cahaya Mandalika*, 2828-4950. 2020.

- [16] Suharto, Alwiyah, E., & Yolanda. Analisis Perhitungan dan Pelaporan Pajak Pertambahan Nilai Terhadap Pokok Penjualan pada PT. Rezeki Graha Wijaya Periode 2014-2018. *JURNAL AKUNTANSI*, 148-165. 2020.